

To support the performance budgeting process, the Office of Management and Budget developed a standard report format to summarize each program budget request and recommendation. The Program Briefings on this Web site are the standardized reports for each program budget. This is a general guide for interpreting the information in these reports.

The report is designed to address four (4) basic questions:

- What is the demand for program services (i.e., how much service is needed, or how many customers are requesting service)?
- How much service is being provided, or how many customers are being served?
- How much service is being delivered effectively, or how many customers are being served effectively?
- How much does it cost to deliver an effective unit of service, or how much does it cost to serve a customer effectively?

Each report includes a table that consists of five (5) columns:

- **Column A** reports 2003 projections provided by County organizations as part of their 2004 budget request. These projections include both expenditure and performance information
- **Column B** reports 2004 budget requests submitted by County organizations. These requests identify expenditures and associated performance targets.
- **Column C** reports the percentage difference between Columns A and B (i.e., between the 2003 projections and 2004 budget request).
- **Column D** reports the County Administrator and Office of Management and Budget (CA/OMB) recommended budget. The recommendations identify the resources necessary to achieve the performance targets identified.
- **Column E** reports the percentage difference between Columns A and D (i.e., between the 2003 projections and 2004 budget recommendation).

The table also includes 17 rows:

- **Full-Time Equivalent (FTE)** describes the number of employees allocated to the program.
- **Program Expenditures** (appropriation line item level) represent the projected or budgeted dollars for program expenses. The summary level lines are Personal Services, Fringe Benefits, Materials and Services, Capital Outlays, Grants, Debt Service, Interfund and Contingency, followed by Total Expenses (constituting nine rows of the table).
- **Primary Demand** is a performance measure that gauges the total need for program services, or the total number of customers requesting service.
- **Primary Output** is a performance measure that gauges the total amount of service provided, or the total number of customers served.
- **Primary Result** is a performance measure that gauges the benefit(s) that customers experience from receiving program services.
- **Level of Service** is a performance indicator that gauges the ratio of primary output to primary demand.

- **Result (%)** is a performance indicator that gauges the percent of benefit(s) that customers experience from receiving program services.
- **Output Efficiency** is a performance indicator that gauges the cost of producing one output.
- **Result Efficiency** is a performance indicator that gauges the cost of producing one result.

Taken together, this information allows decision makers to identify the resources needed to meet community needs and deliver efficient and effective government services.